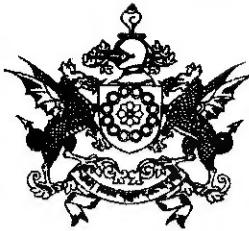


SIKKIM



GOVERNMENT

GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok**Friday 10th February, 2023****No. 86**

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 14/2022-Rate/GST/SIKKIM**Date: 30th December, 2022**

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 4/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Table, for S.No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:- (a) Of peppermint (<i>Mentha piperita</i>); (b) Of othermints: Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestris</i>), Bergamot oil (ex- <i>mentha citrata</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

